# CHAPTER XXVIII.—RAILWAY DEPARTMENT.


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## Receipts.

**493.** No deposit account can be opened in a Civil treasury by officers of the Railway Department; whatever sums are paid into a treasury by a Railway Officer or on his account must be credited in the treasury accounts under "34, Payments into Treasuries by Railway Officers."

**494.** An officer of the Railway Construction Department who has frequently to make remittances will keep a book in which he will enter all his remittances to the treasury. This book should accompany the cash and the chalan to be receipted by the treasury. At the end of the month, a consolidated receipt for the whole of the remittances made during that period should be prepared by him and sent with the remittance book to the Treasury Officer, who, after verifying the entries by comparison with the subsidiary register of receipts referred to in Article 496 below, will sign the book and the receipt and return them to that officer.

NOTE.—The consolidated receipt will be signed by the Treasury Officer however small its amount may be.

**495.** (*a*) In the case of Open Lines of Railway, remittances of cash are made by or on behalf of the Auditor, as far as possible, daily in the case of traffic collections and occasionally in the case of miscellaneous cash. Each remittance is sent under cover of a special form (State Railway Form C O 15C) tendered in triplicate, giving full particulars of the remittance. The Treasury Officer will write in words at the foot of each form the amount received and return two of the forms as receipt, the third being retained in the treasury.

(*b*) At the close of each month, the Auditor will forward a consolidated receipt to the Treasury Officer concerned for signature, and return.

**496.** All receipts on account of the Railway Department must be recorded in a subsidiary register in Form 103. One copy of this register will be sent to the Auditor, Mysore Railways, and another copy to the Comptroller with the monthly accounts.

## Payments

**497.** (*a*) Funds required for expenditure on works in the case of lines under construction, are drawn from the treasuries, by means of contract certificates accompanied by pass orders, drawn by the Executive Engineers, in favour of contractors and by means of Permanent Advance recoupment bills. The procedure prescribed in Articles 481 to 487 for the Public Works Department apply *mutatis mutandis* to State Railways under construction.

(*b*) All other payments of Railway construction divisions as also payments on account of Open Lines of Railway are drawn from the treasuries by means of cheques signed by the Auditor, Mysore Railways.

**498.** The payments on cheques and work bills will be entered in the same register in which receipts are recorded (there being separate columns for cheques and pass orders.) These payments will be charged in the treasury accounts to "34, Cheques of Railway Officers or Railway work bills payable" as the case may be. At the end of the month, one copy of these subsidiary registers, with the paid bills and cheques, will be sent direct to the Auditor and another copy to the Comptroller with the monthly accounts.